AMENDMENTS TO THE CLAIMS

The following listing of claims replaces all prior versions of claims in the application.

1. (Currently amended): A magnetic thin film, characterized in that comprising: it comprises a substrate, and $Co_2MGa_{1-x}Al_x$ thin film formed on said substrate, said $Co_2MGa_{1-x}Al_x$ thin film has $L2_1$ or B2 single phase structure,

M of said thin film consists either of Mo, W, or Cr, or of two or more of Ti, V, Mo, W, Cr, Mn, and Fe, and

an average valence electron concentration Z in said M is $5.5 \le Z \le 7.5$, and $0 \le x \le 0.7$.

- 2. (Currently amended): The magnetic thin film as set forth in claim 1, eharacterized in that wherein said substrate is heated, and said $Co_2MGa_{1-x}Al_x$ thin film is formed on said heated substrate.
- 3. (Currently amended): The magnetic thin film as set forth in claim 1, characterized in that wherein said Co₂MGa_{1-x}Al_x thin film formed on the substrate is annealed.
- 4. (Currently amended): The magnetic thin film as set forth in claim 1, characterized in that wherein said substrate is either one of thermally oxidized Si, glass, MgO single crystal, GaAs single crystal, and Al₂O₃ single crystal.
- 5. (Currently amended): The magnetic thin film as set forth in claim 1, eharacterized in that wherein a buffer layer is provided between said substrate and said Co₂MGa_{1-x}Al_x thin film.
- 6. (Currently amended): The magnetic thin film as set forth in claim 5, eharacterized in that wherein said buffer layer is made of at least either one of Al, Cu, Cr, Fe, Nb, Ni, Ta, and NiFe.
- 7. (Currently amended): A tunnel magnetoresistance effect device, characterized in that comprising:

in the tunnel magnetoresistance effect device having a plurality of ferromagnetic layers on the substrate, at least one of the ferromagnetic layers is $Co_2MGa_{1-x}Al_x$ (where M consists either of Mo, W, or Cr, or of two or more of Ti, V, Mo, W, Cr, Mn, and Fe, an average valence electron concentration Z in M is $5.5 \le Z \le 7.5$, and $0 \le x \le 0.7$) magnetic thin film having either L2₁ or B2 single phase structure.

- 8. (Currently amended): The tunnel magnetoresistance effect device as set forth in claim 7, eharacterized in that wherein said ferromagnetic layer comprises a fixed layer and a free layer, and said free layer is $Co_2MGa_{1-x}Al_x$ (where M consists either of Mo, W, or Cr, or of two or more of Ti, V, Mo, W, Cr, Mn, and Fe, an average valence electron concentration Z in M is $5.5 \le Z \le 7.5$, and $0 \le x \le 0.7$) magnetic thin film having either L2₁ or B2 single phase structure.
- 9. (Currently amended): The tunnel magnetoresistance effect device as set forth in claim 7, eharacterized in that wherein said substrate is heated, and said Co₂MGa_{1-x}Al_x magnetic thin film is formed on said heated substrate.
- 10. (Currently amended): The tunnel magnetoresistance effect device as set forth in claim 7, characterized in that wherein said Co₂MGa_{1-x}Al_x magnetic thin film formed on the substrate is annealed.
- 11. (Currently amended): The tunnel magnetoresistance effect device as set forth in claim 7, characterized in that wherein said substrate is either one of thermally oxidized Si, glass, MgO single crystal, GaAs single crystal, and Al₂O₃ single crystal.
- 12. (Currently amended): The tunnel magnetoresistance effect device as set forth in claim 7, characterized in that wherein a buffer layer is provided between said substrate and said $Co_2MGa_{1-x}Al_x$ (where M consists either of Mo, W, or Cr, or of two or more of Ti, V, Mo, W, Cr, Mn, and Fe, an average valence electron concentration Z in M is $5.5 \le Z \le 7.5$, and $0 \le x \le 0.7$).

13. (Currently amended): The tunnel magnetoresistance effect device as set forth in claim 12, eharacterized in that wherein said buffer layer is made of at least either one of Al, Cu, Cr, Fe, Nb, Ni, Ta, and NiFe.

14. (Currently amended): A giant magnetoresistance effect device, eharacterized in that in the giant magnetoresistance effect device having comprising a plurality of ferromagnetic layers on a substrate, at least one of the ferromagnetic layers is $Co_2MGa_{1-x}Al_x$ (where M consists either of Mo, W, or Cr, or of two or more of Ti, V, Mo, W, Cr, Mn, and Fe, an average valence electron concentration Z in M is $5.5 \le Z \le 7.5$, and $0 \le x \le 0.7$) magnetic thin film having L2₁ or B2 single phase structure, and has the structure in which electric current flows in the direction perpendicular to film surface.

15. (Currently amended): The giant magnetoresistance effect device as set forth in claim 14, characterized in that wherein said ferromagnetic layer comprises a fixed layer and a free layer, and said free layer is $Co_2MGa_{1-x}Al_x$ (where M consists either of Mo, W, or Cr, or of two or more of Ti, V, Mo, W, Cr, Mn, and Fe, an average valence electron concentration Z in M is $5.5 \le Z \le 7.5$, and $0 \le x \le 0.7$) magnetic thin film having either one of L2₁, B2, and A2 structures.

16. (Currently amended): The giant magnetoresistance effect device as set forth in claim 14, eharacterized in that wherein said substrate is heated, and said Co₂MGa_{1-x}Al_x magnetic thin film is formed on said heated substrate.

17. (Currently amended): The giant magnetoresistance effect device as set forth in claim 14, characterized in that wherein said Co₂MGa_{1-x}Al_x magnetic thin film formed on the substrate is annealed.

- 18. (Currently amended): The giant magnetoresistance effect device as set forth in claim 14, eharacterized in that wherein said substrate is either one of thermally oxidized Si, glass, MgO single crystal, GaAs single crystal, and Al₂O₃ single crystal.
- 19. (Currently amended): The giant magnetoresistance effect device as set forth in claim 14, characterized in that wherein a buffer layer is provided between said substrate and said $Co_2MGa_{1-x}Al_x$ (where M consists either of Mo, W, or Cr, or of two or more of Ti, V, Mo, W, Cr, Mn, and Fe, an average valence electron concentration Z in M is $5.5 \le Z \le 7.5$, and $0 \le x \le 0.7$) thin film.
- 20. (Currently amended): The giant magnetoresistance effect device as set forth in claim 19, eharacterized in that wherein said buffer layer is made of at least either one of Al, Cu, Cr, Fe, Nb, Ni, Ta, and NiFe.
- 21. (Currently amended): A magnetic device, characterized in that comprising a $Co_2MGa_{1-x}Al_x$ (where M consists either of Mo, W, or Cr, or of two or more of Ti, V, Mo, W, Cr, Mn, and Fe, an average valence electron concentration Z in M is $5.5 \le Z \le 7.5$, and $0 \le x \le 0.7$) magnetic thin film having $L2_1$ or B2 single phase structure [[is]] formed on a substrate.
- 22. (Currently amended): The magnetic device as set forth in claim 21, eharacterized in that wherein it uses a tunnel magnetoresistance effect device or a giant magnetoresistance effect device in which a free layer is said $Co_2MGa_{1-x}Al_x$ (where M consists either of Mo, W, or Cr, or of two or more of Ti, V, Mo, W, Cr, Mn, and Fe, an average valence electron concentration Z in M is $5.5 \le Z \le 7.5$, and $0 \le x \le 0.7$) magnetic thin film.
- 23. (Currently amended): The magnetic device as set forth in claim 21, characterized in that wherein it uses a tunnel magnetoresistance effect device or a giant magnetoresistance effect device fabricated by heating said substrate, and from said Co₂MGa_{1-x}Al_x magnetic thin film formed

on said heated substrate.

24. (Currently amendedl): The magnetic device as set forth in claim 21, characterized in that wherein it uses a tunnel magnetoresistance effect device or a giant magnetoresistance effect device fabricated by annealed said Co₂MGa_{1-x}Al_x magnetic thin film formed on the substrate.

25. (Currently amended): The magnetic device as set forth in claim 21, characterized in that wherein it uses a tunnel magnetoresistance effect device or a giant magnetoresistance effect device in which said substrate is either one of thermally oxidized Si, glass, MgO single crystal, GaAs single crystal, and Al₂O₃ single crystal.

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26. (Currently amended): The magnetic device as set forth in claim 21, characterized in that wherein it uses a tunnel magnetoresistance effect device or a giant magnetoresistance effect device in which a buffer layer is provided between said substrate and said $Co_2MGa_{1-x}Al_x$ (where M consists either of Mo, W, or Cr, or of two or more of Ti, V, Mo, W, Cr, Mn, and Fe, an average valence electron concentration Z in M is $5.5 \le Z \le 7.5$, and $0 \le x \le 0.7$) thin film.

27. (Currently amended): The magnetic device as set forth in claim 26, eharacterized in that wherein it uses a tunnel magnetoresistance effect device or a giant magnetoresistance effect device in which said buffer layer is made of at least either one of Al, Cu, Cr, Fe, Nb, Ni, Ta, and NiFe.

28. (Currently amended): A magnetic recording device, characterized in that wherein it uses a magnetic head in which $Co_2MGa_{1-x}Al_x$ (where M consists either of Mo, W, or Cr, or of two or more of Ti, V, Mo, W, Cr, Mn, and Fe, an average valence electron concentration Z in M is 5.5 $\leq Z \leq 7.5$, and $0 \leq x \leq 0.7$) magnetic thin film having L2₁ or B2 single phase structure is formed on a substrate.

- 29. (Currently amended): The magnetic recording device as set forth in claim 28, eharacterized in that wherein it uses a tunnel magnetoresistance effect device or a giant magnetoresistance effect device in its magnetic head in which the free layer is said $Co_2MGa_{1-x}Al_x$ (where M consists either of Mo, W, or Cr, or of two or more of Ti, V, Mo, W, Cr, Mn, and Fe, an average valence electron concentration Z in M is $5.5 \le Z \le 7.5$, and $0 \le x \le 0.7$) magnetic thin film.
- 30. (Currently amended): The magnetic recording device as set forth in claim 28, eharacterized in that wherein it uses in its magnetic head a tunnel magnetoresistance effect device or a giant magnetoresistance effect device fabricated by heating said substrate, and from said Co₂MGa_{1-x}Al_x magnetic thin film formed on said heated substrate.
- 31. (Currently amended): The magnetic recording device as set forth in claim 28, eharacterized in that wherein it uses in its magnetic head a tunnel magnetoresistance effect device or a giant magnetoresistance effect device fabricated by annealed said Co₂MGa_{1-x}Al_x magnetic thin film formed on the substrate.
- 32. (Currently amended): The magnetic recording device as set forth in claim 28, eharacterized in that wherein it uses a tunnel magnetoresistance effect device or a giant magnetoresistance effect device in its magnetic head in which said substrate is either one of thermally oxidized Si, glass, MgO single crystal, GaAs single crystal, and Al₂O₃ single crystal.
- 33. (Currently amended): The magnetic recording device as set forth in claim 28, eharacterized in that wherein it uses a tunnel magnetoresistance effect device or a giant magnetoresistance effect device in its magnetic head in which a buffer layer is provided between said substrate and said Co₂MGa_{1-x}Al_x (where M consists either of Mo, W, or Cr, or of two or more

of Ti, V, Mo, W, Cr, Mn, and Fe, an average valence electron concentration Z in M is $5.5 \le Z \le 7.5$, and $0 \le x \le 0.7$) thin film.

34. (Currently amended): The magnetic recording device as set forth in claim 33, characterized in that wherein it uses a tunnel magnetoresistance effect device or a giant magnetoresistance effect device in its magnetic head in which said buffer layer is made of at least either one of Al, Cu, Cr, Fe, Nb, Ni, Ta, and NiFe.

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